GOVERNMENT OF ANDHRA PRADESH
ABSTRACT

Revenue – R&S Department - Exemption of Stamp duty under Section 9(1)(a) of the Indian Stamp Act, 1899 and Registration Fee under Section 78 of the Registration Act, 1908 on total document value for transfer of land measuring an extent of acs.6518.16 cts from APIIC to APSPDC for Development of Industrial Clusters in Andhra Pradesh through Creation of a Dedicated Special Purpose Vehicle – Notification – Orders – Issued.

REVENUE (REGISTRATION.II) DEPARTMENT

G.O.MS.No. 359 Dated: 06-10-2025

Read the following:-

1) e-file received from the Industries & Commerce(Infra) Department, F.No.INC01-IND/263/2025-INFRA-Part(1) [C.No. 2927275].
2) G.O.Ms.No.146, Industries & Commerce (Infra) Department, dated:07.08.2025.
3) From the Inspector General, Registration and Stamps Deptt., Tadepalli, A.P., Lr.No.S1/E-2957065/2025, Dated:10-09-2025.

>><<

ORDER:

In the reference 1st read above, the Industries & Commerce(Infra) Department has sent their e-file and requested the Revenue (Regns.) Department to issue necessary notification for exemption of Stamp Duty and Registration Fee on total document value for transfer of land measuring an extent of acs.6518.16cts from APIIC to APSPDC for Development of Industrial Clusters in Andhra Pradesh through Creation of a Dedicated SPV and Raising of loan for Rs.7,500 Crores through Banks/Financial Institutions.

2. In the reference 2nd read above, the Government have approved the proposal of APIIC to raise loan for Rs.7500 Crores, over a period of next 9-12 months, towards Land Acquisition, Infrastructure Development and Upgradation of identified major industrial clusters and industrial parks across the State, duly involving SBICAPS and similar agencies as Transaction Advisors and taking necessary associated actions (one among to Revenue Department) such as: Approval to APIIC to transfer lands in these identified Industrial Clusters and Industrial Parks to the SPV, as per prevailing SRO rates as basis for undeveloped lands & at market rate/SRO basis for lands for developed/semi developed lands, as on the date of transfer and transfer of value of infra costs incurred till date as equity infusion into the SPV, duly exempting the Stamp Duty and Registration Fees, applicable thereon.

3. In the reference 3rd read above, the Inspector General, Registration & Stamps has stated that as per the draft Project Information Memorandum, APIIC is incorporating a Special Purpose Vehicle (SPV) through which initially three (03) Industrial Parks i.e., Guttapadu North Cluster, Kopparthy North Block Cluster and Pamuru Industrial cluster will be taken up for development.

4. The Inspector General, R&S has also reported that Zonal Manager, Prakasam vide Lr.No.ZO/APIIC/PKM/PAMURU CLUSTER/2025-26, Dt.25.08.2025 proposed the contiguous land parcels of Ac.387.10 cents in Malakondapuram Village and Ac.918.29 Cents in Pedairlapadu Village totalling Ac.1305.39 cents in Pamuru Cluster for total sale consideration along with Development costs of Rs.220,55,86,853/- and Zonal Manger, Kurnool vide Lr.No.ZO/APIIC/KNL/DB/SBI Caps/2025-26, Dt.25.08.2025 proposed the contiguous land parcels of Ac.922.46 Cents in Guttapadu Village and Ac.1282.35 Cents in Meedivemula Village and in Ac.35.66 Cents of Orvakallu Village totalling Ac.2240.47 cents in Guttapadu North Cluster for total Sale consideration along with Development Costs of Rs.954,73,50,430/- in Guttapadu North Cluster and Zonal Manager, Kadapa vide Lr.No.ZO/APIIC/KDP/Kopparthy Cluster/2025-2026. Dt.25.08.2025 proposed the contiguous land parcels of Ac.677.46 Cents in Kopparthy

P.T.O.,

Village and Ac.491.41 cents in Tadigotla Village and Ac.212.51 Cents and Ac.875.13 cents in Yadavapuram Village and Ac.592.13 Cents in Ambavaram Village and Ac.123.66 cents in Rampathadu Village totalling Ac.2972.30 cents in Kopparthy North Cluster for total Sale consideration along with Development Costs of Rs.1036,62,67,303/-. The Market Value of lands as per Sub-Registrars Report is Rs.197,83,46,800/-. However, the value proposed by Government is Rs.2211,92,04,586 /-. Hence the Stamp Duty and Registration charges are calculated on Government proposed value of Rs. 2211,92,04,586/-.

5. Registration charges applicable under Article 47-A of Schedule-IA are as follows :

S. No.	Name of the Cluster	Mandal	Village	Land proposed for transfer		Total land cost	Total document value (land cost + Infra cost)	Stamp duty including transfer duty 6.5%(in Rs.)	Registration fee 1% (in Rs.)	Total Exemption (in Rs.)
				Sy.No.	Extent					
1	Pamuru	Peddacherolapalli	Peddairlapadu	1460-P, 1461, 1466, etc.,	918.29	137,74,35,000	2205586853	143363146	22055869	16,54,19,015
		Pamuru	Malakondapuram	62. 69/1, 69/3	387.10	68,65,50,000				
Sub total					**1305.39**	**206,39,85,000**				
2	Guttapadu North	Orvakal	Guttapadu	181, 183, 184, 185, 186, etc.,	922.46	8,67,50,99,840	9547350430	620577778	95473504	71,60,51,282
			Meedivemula	453, 454, etc.,	1282.35					
			Orvakal	474-D, 477, 578, 579	35.66					
Sub total					**2240.47**	**867,50,99,840**				
3	Kopparthy	C.K Dinne	Kopparthy	1/1, 2/1, etc.,	659.80	1016,23,26,395	10366267303	673807375	103662673	77,74,70,047
			Tadigotla	1/1, 1/3, etc.,	349.01					
		Vallur	T.G. Palli	327/1, 327/2, etc.,	212.51					
			Yadavapuram	4/2, 5/1A, etc.,	875.13					
			Ambavaram	518/1A, 518/1, etc.,	592.13					
		Pendlimarri	Rampathadu	36/A, 38/1A, etc.,	123.66					
		C.K Dinne	Kopparthy	808/1, 808/2, etc.,	17.66					
			Tadigotla	148/4, 148/5, etc.,	142.40					
Sub total					**2972.30**	**1016,23,26,395**				
Grand total					**6,518.16**	**2090,14,11,235**	**2211,92,04,586**	**143,77,48,299**	**22,11,92,046**	**165,89,40,344**

Contd.. 3.,

6. Government after careful examination of the matter, have decided to exempt the Stamp Duty under Section 9(1)(a) of the Indian Stamp Act, 1899 and Registration Fee under Section 78 of Registration Act, 1908, on total document value for transfer of land measuring an extent of acs.6518.16cts as detailed at Para-(5) above from Andhra Pradesh Industrial Infrastructure Corporation(APIIC) to AP State Special Projects Development Corporation(APSPDC) for Development of Industrial Clusters in Andhra Pradesh through Creation of a Dedicated Special Purpose Vehicle.

7. Accordingly, the following notification will be published in an Extraordinary Issue of the Andhra Pradesh Gazette, dated:06.10.2025.

NOTIFICATION-I

In exercise of the powers conferred by clause (a) of Sub section (1) of Section 9 of the Indian Stamp Act 1899, the Governor of Andhra Pradesh hereby remit the Stamp Duty in full chargeable on total document value for transfer of land measuring an extent of acs.6518.16cts from APIIC to APSPDC for Development of Industrial Clusters in Andhra Pradesh through Creation of a Dedicated Special Purpose Vehicle.

NOTIFICATION-II

In exercise of the powers conferred by Section 78 of the Registration Act, 1908 (Act XVI of 1908), the Governor of Andhra Pradesh hereby makes the following amendment to the Book 1 of CARD of "Table of fee" issued in G.O.Ms.No.463, Revenue (Regn.I) Dept., dated:17.08.2013 and subsequently amended from time to time.

AMENDMENT

In the said "Table of Fees" after category 6(x), the following shall be added as 6(y) namely:

6(y) No registration fee shall be levied on documents to be executed by Andhra Pradesh Industrial Infrastructure Corporation (APIIC) in favour of AP State Special Projects Development Corporation (APSPDC) for transfer of land measuring an extent of acs.6518.16cts for Development of Industrial Clusters in Andhra Pradesh.

8. This order issues with the concurrence of the Finance (FMU-I&I, Energy and I&C) Department vide their Fin.U.O.No.FIN01-FMU0ASD(IC)/12/2025-FMU-IC-IIE, dated:23.09.2025 (Computer No:2919410.).

9. The Commissioner and Inspector General of Registration and Stamps, A.P., Tadepalli shall take further necessary action accordingly.

(BY ORDER AND IN THE NAME OF THE GOVERNOR OF ANDHRA PRADESH)

G. JAYALAKSHMI,
SPECIAL CHIEF SECRETARY TO GOVERNMENT(FAC).

To
The Commissioner of Printing, Stationary and Stores Purchases, (Printing Wing Department A.P. Vijayawada) He is requested to publish the Notification and furnish 25 copies to the C&IG., Registration and Stamps A.P.Tadepalli under copy marking to this Department.
The Commissioner and Inspector General of Registration and Stamps, A.P., Tadepalli.
Copy to:
The Industries & Commerce (Infra) Department.
The Andhra Pradesh Industrial Infrastructure Corporation(APIIC).
The Principal Secretary to Hon'ble Chief Minister.
The PS to Minister for Revenue, Registration and Stamps.
The OSD to Chief Secretary to Government.
SF/SC.

//FORWARDED :: BY ORDER//

SECTION OFFICER.